

Memorandum

190.2180

To: Los Angeles – Review (PER)

Date : Sacramento
April 26, 1955

From: Headquarters – Sales Tax Counsel

Subject: P--- H--- -- - XXXXX
XXXX --- Street Now: SS -- XX-XXXXXX
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Answering your memo of April 21, I believe there would be a distinction if the movable shutters, rather than serving as doors, windows, or partitions, merely served as venetian blinds or shades.

The function of the item is frequently important in determining its status as materials or fixtures, as well as its method of attachment. Thus, insofar as the shutters in question serve no function other than venetian blinds and are no more integral part of the building than a venetian blind, it would be our position that they are fixtures.

E. H. Stetson

EHS:ph